



# LUCAS COUNTY BOARD OF REVISION

SUITE 670

ONE GOVERNMENT CENTER

TOLEDO, OHIO 43604-2256

(419) 213-4464 • Fax (419) 213-4838

## RULES OF PROCEDURE

1. The **complainant** or their **legal representative** is responsible for presenting evidence of the value of the property under consideration.
2. **Complainant's** or their **legal representative's** failure to present evidence can result in denial of the complaint.
3. **Complainant's** or their **legal representative's** failure to appear at the Board hearing will result in denial of the complaint.
4. The author of written evidence should be available for examination at the hearing. Failure to appear may result in the denial of the complaint.
5. **All Complaint Forms and evidence should be submitted in quadruplicate. (Four copies.)**
6. All relevant evidence should be submitted at, or prior to the hearing. The Board may render its decision at the conclusion of the hearing unless leave is granted to submit supplemental evidence.

Relevant evidence may include purchase agreements, listing contracts, closing statements, appraisal reports, income and expense statements, comparable sales, building cost, rent rolls, etc..

7. Any relevant evidence should be submitted when the complaint is filed. In the case of a residential or agricultural property owner, if the evidence submitted satisfies the Board, the complaint may be considered without the necessity of an appearance by the complainant.
8. Evidence submitted after the hearing will not be considered unless leave was granted for such subsequent submission.
9. No more than one leave of thirty (30) days will be granted to submit additional evidence. When leave is granted, it extends to all interested parties. No evidence will be accepted after 30 days subsequent to the Board's hearing.

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10. Qualification of a witness as an expert should be made on the record. Expert qualifications may be submitted in writing at, or prior to the hearing.

No witness who has an interest in the outcome of the complaint, in the form of a contingent fee or other form of compensation directly or indirectly based upon the outcome of the complaint, shall be permitted to present appraisal evidence or an opinion of value to the Board.

11. Only one hearing will be scheduled for a subject parcel, regardless of the number of complaints. A **counter-complaint** filed by a school board shall be considered a part of the original case and scheduled for hearing on the same date.
12. No Cross-examination will be allowed - except by members of the Board of Revision.
13. No objections will be allowed nor ruled upon.
14. Requests for postponement of the hearing must be received at least ten (10) days prior to the hearing.  
**NO PARTY WILL BE ALLOWED MORE THAN ONE (1) POSTPONEMENT,**  
without the consent of all interested parties. All postponements are solely at the discretion of the Board of Revision, as are re-scheduling dates.
15. Any person who is not licensed to practice law in Ohio, and does not have a direct interest in the subject property (owner, lessee, apartment manager, corporation officer) will not be permitted to represent before this Board of Revision, an "unrelated taxpayer."  
(See Lucas County Prosecutor Opinion 90-45.)
16. **THE LUCAS COUNTY BOARD OF REVISION IS GOVERNED BY O.R.C. RULES 5715.19/5715.24 - IF YOU HAVE APPEARED WITHIN A THREE YEAR PERIOD, PLEASE READ THE HIGHLIGHTED ENCLOSURE.**

Questions, contact: Monnie Berger- (419) 213-4464,  
Board Of Revision Secretary

# COMPLAINT AGAINST THE VALUATION OF REAL PROPERTY

ANSWER ALL QUESTIONS AND TYPE OR PRINT ALL INFORMATION  
READ INSTRUCTIONS ON BACK BEFORE COMPLETING FORM  
ATTACH ADDITIONAL PAGES IF NECESSARY

TAX YEAR \_\_\_\_\_

COUNTY \_\_\_\_\_

☐ ORIGINAL COMPLAINT

☐ COUNTER-COMPLAINT

NOTICES WILL BE SENT ONLY TO THOSE NAMED BELOW

Name

Street Address, City, State, Zip Code

1) Owner of property

2) Complainant if not owner

3) Complainant's agent

4) Telephone number of contact person ( )

5) Complainant's relationship to property if not owner

If more than one parcel is included, see "Multiple Parcels" on back.

6) Parcel number from tax bill

Address of property

7) Principal use of property:

8) The increase or decrease in taxable value sought. Counter-complaints supporting auditor's value may have zero in Column D.

Parcel Number	Complainant's Opinion of Value		Column C Current Taxable Value (From Tax Bill)	Column D Change in Taxable Value (+ or -) (Col. B minus Col. C)
	Column A True Value (Fair Market Value)	Column B Taxable Value (35% of Column A)		

9) The requested change in value is justified for the following reasons:

10) Was property sold the last 3 years? Yes ☐ No ☐ Unknown ☐. If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_; and attach information explained in "Instructions for Question 10" on back.

11) If property was not sold but was listed for sale in the last 3 years, attach a copy of listing agreement or other available evidence.

12) If any improvements were completed in the last 3 years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_.

13) Do you intend to present the testimony or report of a professional appraiser? Yes ☐ No ☐ Unknown ☐.

14) If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See ORC 5715.19(A)(2) for a complete explanation.

☐ The property was sold in an arm's length transaction;

☐ The property lost value due to a casualty;

☐ A substantial improvement was added to the property;

☐ Property's occupancy changed by at least 15%.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date \_\_\_\_\_ Complainant or Agent \_\_\_\_\_ Signature \_\_\_\_\_ Title (If Agent) \_\_\_\_\_

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ 19 \_\_\_\_\_

Notary Public

## INSTRUCTIONS FOR COMPLETING FORM

**FILING DEADLINE:** A COMPLAINT FOR THE CURRENT TAX YEAR MUST BE RECEIVED BY THE COUNTY AUDITOR ON OR BEFORE MARCH 31 OF THE FOLLOWING TAX YEAR. A COUNTER-COMPLAINT MUST BE FILED WITHIN 30 DAYS AFTER RECEIPT OF NOTICE FROM THE AUDITOR THAT AN ORIGINAL COMPLAINT HAS BEEN FILED.

**WHO MAY FILE:** Any person owning taxable real property in the county, the board of county commissioners, the county prosecutor, the county treasurer, the board of township trustees of any township with territory in the county, the board of education of any school district with territory in the county, or the mayor or legislative authority of any municipal corporation with territory in the county may file a valuation complaint. A lessee of real property in the county may file a complaint, if authorized by express provisions in the lease agreement.

**TENDER PAY:** If the owner of a property files a complaint against the valuation of that property, then, while such complaint is pending, the owner is entitled to tender to the county treasurer an amount of taxes based on the valuation claimed for such property in the complaint. **NOTE:** If the amount tendered is less than the amount finally determined, interest will be charged on the difference. In addition, if the amount finally determined equals or exceeds the amount originally billed, a penalty will be charged on the difference between the amount tendered and the final amount.

**MULTIPLE PARCELS:** Only parcels that (1) are in the same taxing district, (2) form a single economic unit, and (3) have identical ownership may be included in one complaint. Otherwise, use separate complaints. The increase or decrease in valuation may be separately stated for each parcel or listed as an aggregate sum for the economic unit. If more than three parcels are included in one complaint, use additional sheets of paper.

**GENERAL INSTRUCTIONS:** Valuation complaints must relate to the total value of both land and buildings. The Board of Revision may increase or decrease the total value of any parcel included in a complaint. The Board will notify all parties not less than ten days prior to the hearing of the time and place the complaint will be heard. The complainant should submit any documents supporting the claimed valuation to the Board prior to the hearing. The Board may also require the complainant and/or owner to provide the Board additional information with the complaint and may request additional information at the hearing, including purchase and lease agreements, closing statements, appraisal reports, construction costs, rent rolls, and detailed income and expense statements for the property.

Section 5715.19(G) provides that "a complainant shall provide to the Board of Revision all information or evidence within his knowledge or possession that affects the real property" in question. Evidence or information that is not presented to the Board cannot later be presented on any appeal, unless good cause is shown for the failure to present such evidence or information to the Board.

**INSTRUCTIONS FOR QUESTION 10.** If property was sold in the last three years, attach the purchase agreement, escrow statement, closing statement, or other evidence if available. If the buyer and seller were or are related or had any common business interests, attach an explanation. If any other items of value were included with the sale of the real estate, attach a description of those items. Show the value of those items and explain how the values were determined.

DO NOT USE: For Board of Revision Use Only			
Complaint No.		Tax Year	
Complainant		Parcel No.	
Hearings:		Taxing District	
TAXABLE VALUE			
	Land	Bldg.	Total
Before Correction			
Value Added or Deducted			
Corrected Value			